

## **Section A -- Financial Statistics**

The tables in this section generally present data on financial operations under the Railroad Retirement and Railroad Unemployment Insurance Acts for fiscal year 2004 and for varying numbers of prior years.

December 2001 legislation contained several changes to the financing provisions of the Railroad Retirement Act. The law provides for transfers of railroad retirement funds from the Railroad Retirement Accounts to the National Railroad Retirement Investment Trust (NRRIT). The NRRIT is empowered to invest in non-governmental assets, such as equities and debt, as well as in governmental securities. The supplemental annuity work-hour tax was repealed effective January 2002, and supplemental benefits are paid from tier II taxes. As discussed below, the tier II tax rate was reduced in calendar years 2002 and 2003, and the law provides for automatic tier II tax rate adjustments beginning with calendar year 2004.

The main source of financing the railroad retirement program is a payroll tax paid by employers and employees. Railroad retirement taxes and benefits are paid on a two-tier basis. Employers and employees pay tier I taxes at the same rate as social security taxes, and the amount of earnings subject to the tax corresponds to the prevailing social security taxable maximum. Tier II taxes finance benefits payable over and above social security levels, but earnings subject to the tax are restricted to the social security taxable maximums which would have been applicable under continuation of pre-1977 social security law. Both employers and employees pay tier II taxes, but at different rates.

In calendar years 2003 and 2004, a tier I tax rate of 7.65 percent for employers and employees applied to compensation up to \$87,000 and \$87,900 per year, respectively. The tier I rates include taxes that finance the hospital insurance portion of Medicare; that tax rate for both employees and employers was 1.45 percent for 2003 and 2004. In the years 1991-1993, hospital insurance had an annual earnings base separate from that for tier I. Beginning in 1994, there is no limit to earnings subject to the hospital insurance portion of the tier I tax rate.

In calendar year 2003, the tier II tax rates paid by employers and employees were 14.20 percent and 4.90 percent, respectively, and were levied on annual earnings up to \$64,500. During 2004, tier II tax rates were 13.10 percent and 4.90 percent for employers and employees, respectively, on earnings up to \$65,100. Beginning in 2004, the tier II tax rate is determined annually from a tax rate schedule based on the average account benefits ratio. The average account benefits ratio is the average for the 10 fiscal years preceding the calendar year of the ratio of the fair market value of the assets in the Railroad Retirement Account and the National Railroad Retirement Investment Trust as of the close of each fiscal year to the total benefits and administrative expenses paid from those accounts during the fiscal year. Employer tax rates can range from 8.2 percent to 22.1 percent. Employee tax rates can range from 0 percent to 4.9 percent.

Additional income is derived from Federal income taxes on tier I, tier II and vested dual benefits, from interest on invested funds and from the financial interchange with the social security system. The experience under the latter arrangement is presented in table A3. Under this arrangement, the social security trust funds are, in effect, credited with taxes received on railroad payrolls, and charged with the additional benefits and administrative costs they would have paid if railroad employment had been covered under the social security program. Financial interchange determinations are made jointly by the Board, the Social Security Administration, and the Centers for Medicare & Medicaid Services on an annual basis. Separate determinations are made with respect to the Old-Age and Survivors Insurance, Disability Insurance, and Hospital Insurance Trust Funds.

The railroad unemployment and sickness benefit programs are financed by contributions from railroad employers, based on a percentage of their employees' taxable earnings. In 2003 and 2004, the taxable earnings base for those programs was the first \$1,120 and \$1,130, respectively, of each employee's monthly earnings. Beginning in 1991, each employer's contribution rate is experience based.

Fiscal years begin October 1 of the prior calendar year and end September 30.

In the tables, detailed figures may not add to totals shown because of rounding.

**Table A1.--Beneficiaries and benefits paid under the Railroad Retirement Act and the Railroad Unemployment Insurance Act, by fiscal year, 1995-2004**

Fiscal year	Total <sup>1</sup>	Retirement <sup>2</sup>	Survivor <sup>2</sup>	Unemployment	Sickness
<b>BENEFICIARIES (in thousands)</b>					
1995.....	879	582	282	16	21
1996.....	849	565	272	17	20
1997.....	830	549	263	15	21
1998.....	800	530	254	11	21
1999.....	777	514	246	13	22
2000.....	755	499	237	14	23
2001.....	737	483	228	18	24
2002.....	719	475	219	17	24
2003.....	699	465	211	15	23
2004.....	677	456	203	12	22
<b>BENEFIT PAYMENTS (in millions)</b>					
1995.....	\$8,120.6	\$6,042.9	\$2,016.3	\$35.7	\$25.8
1996.....	8,179.1	6,089.1	2,024.4	40.7	24.9
1997.....	8,278.6	6,166.3	2,039.4	37.5	35.4
1998.....	8,305.9	6,199.0	2,047.5	25.9	33.4
1999.....	8,317.7	6,207.2	2,041.3	33.0	36.2
2000.....	8,373.3	6,254.1	2,040.3	36.4	42.4
2001.....	8,506.2	6,352.6	2,058.8	43.2	51.6
2002.....	8,742.1	6,535.9	2,107.5	49.2	49.4
2003.....	8,957.3	6,726.0	2,136.9	44.3	50.1
2004.....	9,091.3	6,876.9	2,131.3	37.7	45.3

<sup>1</sup> Benefit payments include a small amount of payments for hospital insurance benefits for services in Canada.

<sup>2</sup> Retirement benefits include vested dual benefit and supplemental annuity payments. Survivor benefits include vested dual benefit payments.

NOTE.-- Number of beneficiaries represents all individuals paid benefits in year. In total number for each year, beneficiaries are counted only once, even though they may have received more than one type of benefit. In fiscal year 2004, 9,700 individuals received both retirement and survivor benefits, 1,100 employees received both unemployment and sickness benefits, and 4,000 employees received benefits under both the Railroad Retirement Act and the Railroad Unemployment Insurance Act. These figures are partly estimated, and totals for earlier years are similarly adjusted.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 1995-2004 (In millions)**

Item	Fiscal Year									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>RAILROAD RETIREMENT ACCOUNT</b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$2,523.9	<sup>2</sup> \$2,474.7	\$2,518.7	\$2,660.8	<sup>3</sup> \$2,932.4	\$2,928.6	\$2,819.2	\$2,743.1	\$2,651.4	\$2,611.0
Interest and profit on investments <sup>4</sup> .....	1,071.0	<sup>5</sup> 913.0	<sup>6</sup> 1,348.9	1,730.2	316.0	1,316.0	2,038.9	1,832.0	283.2	12.6
Transfers from the National RR Investment Trust <sup>7</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	300.0	1,564.0
Transfers from the SSEB Account <sup>7</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	223.0
<b>Expenditures</b>										
Benefit payments <sup>8</sup> .....	\$2,906.1	\$2,854.5	<sup>6</sup> \$2,225.5	\$2,888.3	\$2,880.6	\$2,925.3	\$2,930.2	\$3,337.8	\$3,567.5	\$3,636.4
Net transfers to administration .....	50.5	50.8	47.1	49.5	51.2	55.9	54.7	64.9	64.0	65.3
Transfers to the National RR Investment Trust <sup>7</sup> .....	.....	.....	.....	.....	.....	.....	.....	1,431.6	17,750.0	586.0
Balance at end of period <sup>9</sup> .....	\$11,926.4	\$12,352.5	\$13,972.3	\$15,451.2	\$15,768.9	\$17,032.9	\$18,907.2	<sup>10</sup> \$18,640.4	<sup>11</sup> \$502.2	\$625.6
<b>SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT<sup>12</sup></b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$1,924.3	<sup>2</sup> \$1,918.3	\$2,046.5	\$2,208.7	<sup>3</sup> \$2,000.1	\$2,208.5	\$2,134.0	\$2,134.7	\$2,128.0	\$2,240.8
Interest and profit on investments <sup>4</sup> .....	75.2	<sup>5</sup> 123.3	<sup>6</sup> (116.2)	90.7	91.5	101.7	93.8	115.4	67.8	22.5
Transfers under financial interchange <sup>13</sup> .....	4,120.1	3,556.3	3,747.2	3,819.1	3,816.0	3,697.6	3,282.8	3,646.8	3,747.3	3,843.5
Advances against financial interchange <sup>14</sup> .....	3,077.9	3,150.1	3,183.9	3,145.1	2,992.3	3,005.1	3,145.2	3,153.9	3,236.1	3,245.7
<b>Expenditures</b>										
Benefit payments <sup>8</sup> .....	\$4,811.3	\$4,939.4	<sup>6</sup> \$5,681.4	\$5,078.8	\$5,104.5	\$5,124.8	\$5,256.5	\$5,146.7	\$5,166.0	\$5,254.6
Net transfers to administration .....	26.7	23.3	25.3	26.2	25.2	27.1	25.0	26.1	22.8	22.9
Transfers under financial interchange <sup>13</sup> .....	396.1	401.3	419.1	419.4	429.9	465.3	469.7	424.7	426.3	418.6
Repayment of advances against financial interchange <sup>15</sup> .....	3,250.5	3,329.5	3,399.0	3,430.0	3,370.8	3,190.1	3,222.2	3,385.3	3,342.4	3,409.9
Transfers to the National RR Investment Trust/RR Account <sup>7</sup> .....	.....	.....	.....	.....	.....	.....	.....	.....	1,438.0	223.0
Balance at end of period <sup>9</sup> .....	\$2,265.0	\$2,319.4	\$1,656.1	\$1,965.2	\$1,934.7	\$2,140.3	\$1,822.7	\$1,890.9	\$674.6	\$698.2

See footnotes at end of table.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 1995-2004 (In millions) - Continued**

Item	Fiscal Year									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST<sup>16</sup></b>										
Cash and investment balance at end of period <sup>17</sup> .....	.....	.....	.....	.....	.....	.....	.....	\$1,420.7	\$23,016.5	\$25,019.7
<b>RAILROAD RETIREMENT SUPPLEMENTAL ACCOUNT<sup>18</sup></b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$77.0	<sup>2</sup> \$68.3	\$103.6	\$118.1	\$90.4	\$76.7	\$67.8	\$23.5	.....	.....
Interest and profit on investments <sup>4</sup> .....	1.1	<sup>5</sup> (20.5)	(0.9)	0.7	2.5	3.5	3.1	2.9	.....	.....
<b>Expenditures</b>										
Benefit payments <sup>8</sup> .....	\$90.3	\$86.2	\$82.4	\$78.6	\$75.1	\$72.9	\$68.8	\$16.8	.....	.....
Net transfers to administration .....	2.3	2.2	2.2	2.0	2.1	2.3	2.0	0.7	.....	.....
Transfers to the National RR Investment Trust <sup>7</sup> .....	.....	.....	.....	.....	.....	.....	.....	70.4	.....	.....
Balance at end of period <sup>9</sup> .....	\$27.6	\$41.2	\$35.3	\$41.0	\$56.8	\$61.7	\$61.7	<sup>10</sup> .....	.....	.....
<b>DUAL BENEFITS PAYMENTS ACCOUNT<sup>19</sup></b>										
Dual benefit transfers <sup>20</sup> .....	\$254.0	\$239.0	\$223.0	\$205.5	\$189.0	\$173.3	\$160.0	\$146.0	\$131.1	\$118.3
Benefit payments .....	251.5	233.4	216.4	200.9	188.4	171.4	156.0	142.2	129.4	117.3
Balance at end of period <sup>9</sup> .....	\$2.5	\$5.3	\$6.6	\$4.6	\$0.6	\$1.9	\$4.0	\$3.9	\$1.8	\$1.0

See footnotes at end of table.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 1995-2004 (In millions) - Continued**

<sup>1</sup> Net of U.S. Treasury adjustments for payroll tax refunds to certain carriers and their employees for prior periods. Includes Federal income tax transfers under section 72(r) of the Internal Revenue Code as amended.

<sup>2</sup> Reflects adjustment for misclassified supplemental annuity tax refunds for fiscal year 1996 and prior fiscal years: Railroad Retirement Account -\$13.4 million, Social Security Equivalent Benefit Account -\$14.5 million, and Railroad Retirement Supplemental Account +\$27.9 million.

<sup>3</sup> Reflects transfer of \$83.1 million from the Social Security Equivalent Benefit Account to the Railroad Retirement Account for reallocation of fiscal year 1998 payroll taxes. Railroad Retirement Account also reflects special Treasury income tax adjustment of \$146 million for calendar years 1988-1994.

<sup>4</sup> Net of interest on U.S. Treasury adjustments for payroll tax refunds (see note 1). Railroad Retirement and Social Security Equivalent Benefit Accounts reflect adjustments in interest for benefit payment adjustments related to the financial interchange (see note 8).

<sup>5</sup> Reflects adjustment for misclassified supplemental annuity tax refunds for fiscal year 1996 and prior fiscal years: Railroad Retirement Account -\$11.0 million, Social Security Equivalent Benefit Account -\$10.8 million, and Railroad Retirement Supplemental Account +\$21.8 million.

<sup>6</sup> Reflects adjustment in benefit payments (Railroad Retirement Account -\$676.8 million, Social Security Equivalent Benefit Account +\$676.8 million) charged to the Social Security Equivalent Benefit Account for October 1984 - December 1995, as compared to actual financial interchange benefits, with interest (Railroad Retirement Account +\$241.6 million, Social Security Equivalent Benefit Account -\$241.6 million) through August 1, 1997.

<sup>7</sup> Under the Railroad Retirement and Survivors' Improvement Act of 2001, as amended, the portion of the Railroad Retirement Account not needed to pay current administrative expenses is to be transferred to the National Railroad Retirement Investment Trust (Trust). The Trust may transfer funds back to the Railroad Retirement Account for payment of benefits. The balance of the Social Security Equivalent Benefit (SSEB) Account not needed to pay current benefits and administrative expenses is to be transferred to the Trust or to the Railroad Retirement Account. The SSEB Account transferred funds to the Trust in fiscal year 2003 and to the Railroad Retirement Account in fiscal year 2004.

<sup>8</sup> Railroad Retirement and Social Security Equivalent Benefit Accounts reflect adjustments in benefit payments charged to the Social Security Equivalent Benefit Account as compared to actual financial interchange benefits. Effective January 1, 2002, supplemental benefits are paid from the Railroad Retirement Account.

<sup>9</sup> Through fiscal year 1995, all Account balances include liabilities for uncashed check credits received from U.S. Treasury. Beginning in fiscal year 1996, only the Railroad Retirement Account balance reflects these credits. The Railroad Retirement Account balance also reflects (a) the current net difference between Board payments of social security benefits and the receipt of reimbursements for such payments, (b) credits for undistributed payment returns and recoveries, and (c) loans to and repayments from the Railroad Unemployment Insurance or the Railroad Retirement Supplemental Accounts. Beginning fiscal year 1996, the Railroad Retirement Supplemental Account balance reflects loans from and repayments (including interest) to the Railroad Retirement Account. The Dual Benefits Payments Account balance does not carry over to the following year.

<sup>10</sup> Reflects transfer of \$124,000 from the Railroad Retirement Supplemental Account to the Railroad Retirement Account. The Railroad Retirement Account balance also reflects a loan of \$7.8 million to the Railroad Unemployment Insurance Account.

<sup>11</sup> Reflects payment during the year of the entire debt balance from the Railroad Unemployment Insurance Account, \$7.8 million in principal and \$0.4 million in interest.

<sup>12</sup> Established October 1, 1984, to keep track of the financing and payment of social security level portions of railroad retirement benefits.

<sup>13</sup> Transfers to or from OASDHI Trust Funds under section 7(c)(2) of the 1974 Railroad Retirement Act.

<sup>14</sup> Advances, including interest, from U.S. Treasury to offset lag in receipt of financial interchange funds under section 7(c)(4) of the 1974 Railroad Retirement Act as amended.

<sup>15</sup> Includes interest.

<sup>16</sup> Established February 1, 2002, for investment of railroad retirement assets.

<sup>17</sup> Source: National Railroad Retirement Investment Trust.

<sup>18</sup> Under the Railroad Retirement and Survivors' Improvement Act of 2001, the supplemental work-hour tax was repealed for years after 2001, and the separate Railroad Retirement Supplemental Account was eliminated.

<sup>19</sup> Established October 1, 1981, to keep track of the financing and payment of vested dual benefits.

<sup>20</sup> Transfers from U.S. Treasury under section 15(d) of the Railroad Retirement Act of 1974 and Federal income tax transfers under section 72(r) of the Internal Revenue Code as amended.

**Table A3.--Status of the financial interchange between the Railroad Retirement Accounts and the Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds, by fiscal year, 1995-2004, on a cash basis (In millions)**

Fiscal year	Taxes <sup>1</sup>	Benefit payments and administrative expenses <sup>2</sup>	Amount due as of end of year to or (from) the Railroad Retirement Accounts <sup>3</sup>	Transferred to or (from) the Railroad Retirement Accounts <sup>4</sup>
<b>OLD-AGE AND SURVIVORS INSURANCE</b>				
1995.....	\$1,317.2	<sup>5</sup> \$4,604.2	\$3,391.0	\$4,052.3
1996.....	1,335.1	4,727.0	3,525.4	3,554.1
1997.....	1,395.2	4,789.9	3,500.7	3,688.1
1998.....	1,423.6	4,845.2	3,521.8	3,662.2
1999.....	1,536.2	4,828.3	3,390.1	3,681.4
2000.....	1,516.8	<sup>5</sup> 4,542.2	3,135.2	3,538.2
2001.....	1,513.1	4,791.5	3,352.1	3,273.1
2002.....	1,504.7	4,817.7	3,452.5	3,493.3
2003.....	1,492.3	4,902.9	3,513.0	3,580.0
2004.....	.....	.....	.....	3,628.1
<b>Cumulative 1937-2004.....</b>	<b>\$43,571.8</b>	<b>\$125,503.1</b>	<b>.....</b>	<b>\$89,547.6</b>
<b>DISABILITY INSURANCE</b>				
1995.....	\$227.9	<sup>6</sup> \$232.0	\$2.1	\$67.8
1996.....	231.7	281.0	56.5	2.2
1997.....	220.2	324.2	149.9	59.1
1998.....	218.3	328.3	128.8	156.8
1999.....	231.3	367.3	152.7	134.6
2000.....	234.1	<sup>6</sup> 225.6	9.3	159.4
2001.....	243.8	389.0	147.3	9.7
2002.....	243.5	399.8	161.4	153.5
2003.....	238.8	447.7	208.6	167.4
2004.....	.....	.....	.....	215.4
<b>Cumulative 1937-2004.....</b>	<b>\$5,475.7</b>	<b>\$7,416.6</b>	<b>.....</b>	<b>\$2,297.6</b>

See footnotes at end of table.

**Table A3.--Status of the financial interchange between the Railroad Retirement Accounts and the Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds, by fiscal year, 1995-2004, on a cash basis (In millions) - Continued**

Fiscal year	Taxes <sup>1</sup>	Benefit payments and administrative expenses <sup>2</sup>	Amount due as of end of year to or (from) the Railroad Retirement Accounts <sup>3</sup>	Transferred to or (from) the Railroad Retirement Accounts <sup>4</sup>
<b>HOSPITAL INSURANCE</b>				
<b>1995</b> .....	\$364.9	\$2.6	(\$382.9)	(\$396.1)
<b>1996</b> .....	381.9	2.2	(400.6)	(401.3)
<b>1997</b> .....	384.2	3.6	(400.9)	(419.1)
<b>1998</b> .....	391.3	3.1	(411.3)	(419.4)
<b>1999</b> .....	421.1	3.1	(445.8)	(429.9)
<b>2000</b> .....	424.4	2.6	(449.9)	(465.3)
<b>2001</b> .....	389.8	1.6	(407.5)	(469.7)
<b>2002</b> .....	398.3	2.6	(411.1)	(424.7)
<b>2003</b> .....	393.0	2.1	(405.3)	(426.3)
<b>2004</b> .....	.....	.....	.....	(418.6)
<b>Cumulative 1937-2004</b> .....	\$9,949.1	\$63.5	.....	(\$10,895.1)

<sup>1</sup> Beginning fiscal year 1984, Old-Age and Survivors Insurance and Disability Insurance include Federal income taxes. Hospital Insurance income taxes included beginning fiscal year 1994.

<sup>2</sup> Cumulative for Old-Age and Survivor Insurance and Disability Insurance is net of pre-1957 military service adjustments. For hospital insurance, administrative expenses only.

<sup>3</sup> Includes interest at rate applicable to each trust fund.

<sup>4</sup> Represents transfer of amount due at end of preceding year with interest from due date to date of transfer.

<sup>5</sup> Includes adjustment for pre-1957 military service: Fiscal Year 1995 -\$51.2 million, Fiscal Year 2000 -\$326.1 million.

<sup>6</sup> Includes adjustment for pre-1957 military service: Fiscal Year 1995 -\$41.5 million, Fiscal Year 2000 -\$145.0 million.

NOTE.--Under the financial interchange provision of the Railroad Retirement Act, the Board, the Commissioner of Social Security, and the Secretary of Health and Human Services make annual determinations of the amounts which would place the Federal Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds in the same position in which they would have been if railroad employment had been covered by the Social Security Act. Transfers are to or from the Railroad Retirement Account in all years through fiscal year 1984; beginning fiscal year 1985, transfers are to or from the Social Security Equivalent Benefit Account. All figures are net after adjustment for changes in prior years.



**Table A4.--Status of the Railroad Unemployment Insurance Account, by fiscal year, 2000-2004 (In thousands)**

Ite m	Fiscal year				
	2000	2001	2002	2003	2004
<b>RECEIPTS</b>					
Taxes.....	\$47,977	\$30,575	\$75,696	\$122,638	\$109,191
Interest.....	7,332	4,204	1,582	3,444	5,148
Transfer from Administration fund under sec. 11(d) of the RUI Act.....	6,546	6,048	6,734	5,645	6,608
Undistributed recoveries of benefit payments <sup>1</sup> .....	170	865	(900)	788	(1,037)
Loan from the RR Account.....	....	....	7,800	....	....
<b>Total.....</b>	<b>\$62,025</b>	<b>\$41,692</b>	<b>\$90,912</b>	<b>\$132,515</b>	<b>\$119,910</b>
<b>EXPENDITURES</b>					
Benefit payments.....	\$78,759	\$94,823	\$98,580	\$94,389	\$82,975
Repayment of RRA Loan.....	....	....	....	8,181	....
Funding for Office of Inspector General.....	1,209	1,233	1,372	1,392	1,318
<b>Total.....</b>	<b>\$79,967</b>	<b>\$96,057</b>	<b>\$99,953</b>	<b>\$103,962</b>	<b>\$84,293</b>
Cash balance end of period.....	\$82,773	\$28,409	\$19,368	\$47,921	\$83,537
<b>LOANS DUE RAILROAD RETIREMENT ACCOUNT</b>					
Loans.....	....	....	\$7,800	....	....
Interest accrued.....	....	....	208	\$173	....
Repayment from RUI Account.....	....	....	-----	8,181	....
<b>Due RR Account end of period.....</b>	<b>....</b>	<b>....</b>	<b>\$8,008</b>	<b>....</b>	<b>....</b>

<sup>1</sup> Net of distributed payments.

**Table A5.--Status of the RUIA Administration Fund, by fiscal year, 1995-2004 (In thousands)**

Fiscal year	Taxes and interest	Administrative expenditures <sup>1</sup>	Transfer to Railroad Unemployment Insurance Account under Sec. 11d <sup>2</sup>	Balance at end of period
<b>1995</b> .....	<sup>3</sup> \$17,597	\$16,462	\$538	\$4,634
<b>1996</b> .....	17,373	16,497	689	4,821
<b>1997</b> .....	16,891	16,136	694	4,883
<b>1998</b> .....	19,081	13,123	2,993	7,849
<b>1999</b> .....	20,235	13,188	5,814	9,081
<b>2000</b> .....	19,941	14,847	6,546	7,629
<b>2001</b> .....	20,434	14,004	6,048	8,011
<b>2002</b> .....	20,032	13,266	6,734	8,043
<b>2003</b> .....	21,313	15,407	5,645	8,304
<b>2004</b> .....	20,787	15,846	6,608	6,637

<sup>1</sup> Expenditures for each year included encumbrances as of end of year.

<sup>2</sup> Transfers to the Railroad Unemployment Insurance Account are based on the amount the accrual balance on the prior September 30 exceeded \$6,000,000.

<sup>3</sup> The cash balance at the beginning of fiscal year 1995 was increased \$72,000 to \$4,037,000 and fiscal year 1995 interest was decreased \$72,000 due to a fiscal year 1994 audit adjustment.

**Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state  
of residence of beneficiary, fiscal year 2004 (in thousands)**

State	Total	Retirement benefits	Survivor benefits	Unemployment benefits	Sickness benefits
<b>Alabama</b> .....	\$151,484	\$113,624	\$36,906	\$295	\$660
<b>Alaska</b> .....	2,709	1,838	572	292	7
<b>Arizona</b> .....	159,835	123,848	34,640	868	478
<b>Arkansas</b> .....	153,180	121,780	29,789	446	1,164
<b>California</b> .....	492,540	371,229	115,785	2,199	3,327
<b>Colorado</b> .....	123,831	93,780	28,965	626	459
<b>Connecticut</b> .....	46,514	34,498	11,664	137	214
<b>Delaware</b> .....	28,698	20,969	7,401	80	248
<b>Washington DC</b> .....	7,428	5,113	2,096	92	127
<b>Florida</b> .....	486,621	384,289	99,933	1,129	1,270
<b>Georgia</b> .....	243,855	188,949	52,889	706	1,311
<b>Hawaii</b> .....	2,547	1,949	588	10	.....
<b>Idaho</b> .....	74,349	58,239	15,545	298	266
<b>Illinois</b> .....	573,506	435,470	129,511	4,810	3,716
<b>Indiana</b> .....	264,433	200,738	61,139	1,077	1,479
<b>Iowa</b> .....	144,972	108,593	34,601	1,178	600
<b>Kansas</b> .....	228,890	179,675	47,730	752	733
<b>Kentucky</b> .....	240,619	185,955	52,833	579	1,253
<b>Louisiana</b> .....	128,794	96,224	31,055	767	747
<b>Maine</b> .....	49,634	36,889	12,361	259	125
<b>Maryland</b> .....	156,990	115,307	39,966	613	1,105
<b>Massachusetts</b> .....	70,393	49,950	19,507	369	568
<b>Michigan</b> .....	237,471	183,871	51,552	929	1,119
<b>Minnesota</b> .....	255,409	194,187	59,109	1,242	871
<b>Mississippi</b> .....	98,495	76,049	21,865	218	363
<b>Missouri</b> .....	303,180	232,322	68,728	941	1,189
<b>Montana</b> .....	99,683	76,995	21,771	591	325
<b>Nebraska</b> .....	180,751	141,214	36,610	1,389	1,538
<b>Nevada</b> .....	55,994	44,574	11,166	128	125
<b>New Hampshire</b> .....	13,282	9,474	3,714	47	47

**Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state of residence of beneficiary, fiscal year 2004 (In thousands) - Continued**

State	Total	Retirement benefits	Survivor benefits	Unemployment benefits	Sickness benefits
<b>New Jersey</b> .....	\$154,951	\$111,860	\$40,955	\$733	\$1,402
<b>New Mexico</b> .....	74,466	56,428	17,175	567	296
<b>New York</b> .....	374,389	278,606	91,082	1,665	3,036
<b>North Carolina</b> .....	161,827	123,883	37,126	321	497
<b>North Dakota</b> .....	54,437	40,864	12,542	766	265
<b>Ohio</b> .....	478,172	353,940	120,624	1,487	2,121
<b>Oklahoma</b> .....	82,340	62,774	19,081	223	262
<b>Oregon</b> .....	139,931	108,315	30,735	407	474
<b>Pennsylvania</b> .....	645,378	459,963	179,951	2,179	3,286
<b>Rhode Island</b> .....	8,902	6,308	2,483	50	60
<b>South Carolina</b> .....	103,249	79,568	23,130	163	388
<b>South Dakota</b> .....	19,260	14,488	4,542	138	93
<b>Tennessee</b> .....	189,615	142,701	45,707	383	824
<b>Texas</b> .....	528,801	401,469	123,246	1,418	2,669
<b>Utah</b> .....	90,857	67,946	22,430	228	253
<b>Vermont</b> .....	13,473	9,487	3,904	60	22
<b>Virginia</b> .....	292,428	221,982	68,798	440	1,207
<b>Washington</b> .....	184,687	142,952	40,335	654	746
<b>West Virginia</b> .....	161,823	119,022	41,447	608	746
<b>Wisconsin</b> .....	165,624	124,883	38,554	1,486	700
<b>Wyoming</b> .....	52,120	40,410	10,563	654	493
<b>Outside United States:</b>					
<b>Canada</b> <sup>1</sup> .....	26,711	15,050	11,569	.....	.....
<b>Mexico</b> .....	3,680	1,726	1,955	.....	.....
<b>Other</b> .....	8,066	4,661	3,405	.....	.....
<b>Total</b> .....	\$9,091,271	\$6,876,877	\$2,131,328	\$37,701	\$45,274

<sup>1</sup> Total includes \$92,000 for hospital insurance benefits for services in Canada.

NOTE.--Data partly estimated.